IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FIFTH DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.27176 OF 2006

Between:

M/s.Ion Exchange (India) Limited,
Dwarakapuri Colony, Punjagutta,
Hyderabad, rep. by its Deputy Manager
Accounts Mr.N.Krishna Prasad.

..... PETITIONER

AND

The Assistant Commissioner (CT) LTU
Nizamabad Division, Nizamabad and another.

....RESPONDENTS

THE HON'BLE SRI JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE SRI
JUSTICE D.APPA RAO

WRIT PETITION No.27176 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **"…Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction setting aside the order of the 2nd respondent in G.I.No.125/2006, dated 25.7.2006 rejecting the appeal filed by the Petitioner on 25.4.2006 for the assessment year 2002-3 under the Central Sales Tax Act, 1956 as illegal, without authority of law and direct the 2nd respondent to entertain the appeal and decide the same on merits and in accordance with law and pass …"**

The petitioner is a limited company and a registered dealer under the provisions of A.P.General Sales Tax Act and Central Sales Tax Act carrying on business of manufacture and sale of certain chemicals, the details of which may not be necessary for the present purpose. The petitioner's liability towards tax under the Central Sales Tax Act for the assessment year 2002-2003 came to be determined by the first respondent by his order dated 28.03.2006. Aggrieved by the same, the petitioner carried the matter in appeal before the second

respondent. However, the petitioner could not deposit the admitted tax and 12.5% of the disputed tax for maintaining the appeal. Therefore, the appeal is rejected. It is asserted in the affidavit filed in support of the writ petition that the said amounts have since been paid after the appeal was rejected. Hence, the writ petition.

Heard the learned counsel for the petitioner and the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the second respondent to consider the appeal filed by the petitioner on merits and in accordance with law on the petitioner establishing before the second respondent that the amounts have been in fact paid.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

5th JANUARY, 2007
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.27176 OF 2006

5TH JANUARY, 2007